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AUG 18 2006

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August 18, 2006

**ADVANCE COPY VIA FACSIMILE (LETTER ONLY)
CONFIRMATION COPY VIA FIRST CLASS MAIL (INCLUDING INVOICE)**

George Lownes
Panasonic AVC Engineering
Promotion Ctr. America
2 Springside Rd.
Westampton, NJ 08060

Re: U.S. Patent Application of George Lownes for
METHOD OF PROVIDING A CODE UPGRADE TO A HOST DEVICE HAVING A
SMART CARD INTERFACE
Serial No.: 10/047,553
Filed: October 26, 2001
PTI Ref.: H12-090701
MEI Ref.: P25331-01
Our Ref.: MATP-616US

Dear George:

We have now forwarded a response to the outstanding Office Action to the U.S. Patent and Trademark Office. A copy of the response, as filed, is enclosed for your records.

We will keep you apprised of further developments.

Very truly yours,

RatnerPrestia

Kenneth N. Nigon

KNN/pb

Enclosure: Response (as filed)

cc: H. Naito (w/ encl. & invoice)
S. Shimizu (w/ encl. & invoice)
J. O'Hara (w/ encl. & invoice)

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